Notification dated 11th December 1956.

No. 720—56-57. Scholarship amounts of the following students for the month of December 1955 encashed on 5th March 1956 are lying unclaimed till now. These students are hereby informed to receive payment of the same from the undersigned during working hours of the school within one month from the date of this Notification, failing which the amount will be credited to Treasury without further claim.

				Rs.	a.	p.
1	M Bhimappa, III D of	1955-56	...	2	5	0
2	G H Lingareddy, III B.	do	...	1	11	0
3	K B Doddalingappa, III B	do	...	2	8	0
4	T C Viswanatha, III C	do	...	2	11	0
5	S G Bhimareddy, III C	do	...	2	8	0
		Total	...	12	11	0

T. ABDUL QUDDUS,
515 (a) *Head Master.*

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

OFFICE OF THE ACCOUNTANT GENERAL, MYSORE, BANGALORE.

Notification dated 8th December 1956.

From

The Accountant General, Mysore,
Bangalore.

To

All Officers drawing Contingenent Bills on
Treasuries and Treasury Officers.

Sir,

Subject.—Permanent Advances (Imprests) and Sub-Advances (Sub-imprests).

No. D.H. 5/32/1110. I am to invite a reference to the provisions of Articles 199, 200, 202, 203, 207 and 208 of the Mysore Financial Code, Volume I defining the mode of drawing and accounting of Permanent Advances (Imprests) required for incurring contingent charges and to state that there appears to be at present, certain amount of misconception as to the difference between a Permanent Advance (Imprest) and a sub-advance (sub-imprest). According to Article 199 of the Code, Officers drawing contingent bills on the treasuries are granted Permanent Advances (Imprests) which should invariably be drawn from the Treasuries in the manner laid down in Article 200 of the Mysore Financial Code, Volume I. It follows that the changes in the advances so drawn should be effected invariably through the treasuries with the requisite sanction in the case of increases. The provisions of Article 203 permitting the grant of sub-advances apply to cases where a subordinate officer who is not himself empowered to draw contingent bills on the Treasury has to meet urgent contingent expenditure. In such cases a sub-advance (sub-imprest) can be granted to him by the drawing officer immediately superior to him out of his own permanent advance. The account of the expenditure met out of the sub-imprest has, of course, to be rendered to and included in the contingent bill of the drawing officer who granted the sub-advance, for recoupment. A sub-advance (sub-imprest) can be increased or reduced at the discretion of the drawing officer who granted the sub-advance. Accordingly, acknowledgment for the sub-advance should be furnished to the drawing officer concerned and not enclosed to the Salary Bills, in any case.

2. There are however a number of cases where the above instructions are not properly ollowed and sub-advances have been granted contrary to the rules, leading to difficulties in accounting all round. I am accordingly to request that the following instructions may be strictly observed in future :—

(i) As laid down in Article 199 of Mysore Financial Code, Volume I, if in the case of any officers drawing bills for contingent charges on the treasuries it is found necessary that they should hold an imprest, Permanent Advances (Imprests) may be sanctioned but such advances should *invariably be drawn* from the treasuries direct producing the requisite sanctions. In no case should such officers be provided with sub-advances by another controlling or drawing officer. If the Permanent advance held by a drawing officer proves inadequate, the additional amount has to be drawn only from the treasury under the provisions of Article 200, Mysore Financial Code, Volume I. On the other hand if a permanent advance or a part of it held by a drawing officer is found unnecessary, the amount thereof should invariably be refunded to the treasury for credit under "S. Deposits and Advances—Part III. Advances not bearing Interest—Departmental Advances—Permanent Advances" and not transferred to another drawing or controlling officer, in any circumstances.

(ii) Sub-advances or sub-imprests can be given only to officers who are subordinate to drawing officers holding permanent advances and who are not themselves competent to draw contingent bills on treasuries. As the sub-imprest holders will not draw contingent bills on the treasuries, they will have to render accounts of the expenditure incurred out of the sub-imprests to the officers from whom they obtained the sub-imprests to enable the latter to include the expenditure incurred from out of the sub-imprests in their Register of Contingent Charges as their own and recoup the expenditure subsequently. In such cases the drawing officer who holds the Permanent Advance should furnish to the Audit Office along with his Salary Bill for April an acknowledgment for the full amount of the advance including sub-imprests granted to his subordinates under Article 208 of Mysore Financial Code, Volume I. He should however obtain acknowledgments from the sub-imprest holders as prescribed in Article 203 for his record. Acknowledgments relating to sub-imprests should not be enclosed with the salary bills, in any case.

(iii) According to Article 207 of Mysore Financial Code, Volume I, the holder of a Permanent Advance is responsible for the safe custody of the money placed in his hands and must at all times be ready to produce the total amount of money in vouchers or in cash or in both. In order to ensure that this requirement is not lost sight of, the drawing officer should furnish preferably in red ink an abstract in the following form in all detailed and abstract contingent bills drawn on treasuries in future :—

Total amount of Permanent Advance ... Rs. .....

Deduct expenditure included in this bill ... Rs. .....

Balance *

*Distribution for the balance—

(1) In Cash ... Rs. .....

(2) Sub-imprest with subordinates ... Rs. .....

Contingent bills (whether Abstract or Detailed) not furnishing this abstract are liable to be returned by the Treasuries uncashed for supplying the omission. In case no permanent advance is held by a drawing officer, the fact should be noted prominently in the contingent bills presented at the treasury.

3. I am also to request that all officers who held permanent Advances or sub-advances (sub-imprests) on 1st April 1956 and who have furnished acknowledgments therefor with their salary bills under Article 208 of Mysore Financial Code, Volume I, may re-examine the position with reference to the instructions now issued and forward to this office revised acknowledgments, wherever necessary furnishing full reasons for the revision. In all cases where a controlling or a drawing officer has spared a portion of his permanent advance to another drawing officer, full particulars thereof may be furnished to enable this office to revise the accounts kept here and to take further action to regularise the transactions.

In cases where acknowledgments for the Permanent Advances (Imprests) as on 1st April 1956 already furnished by the controlling officers or drawing officers do not require revision in the light of these instructions, a certificate in the following form may kindly be furnished so as to reach this office not later than 31st December 1956.

"I certify that the acknowledgment already furnished for the Permanent Advance of Rs. .....held by me stands".

(Drawing Officer).

560